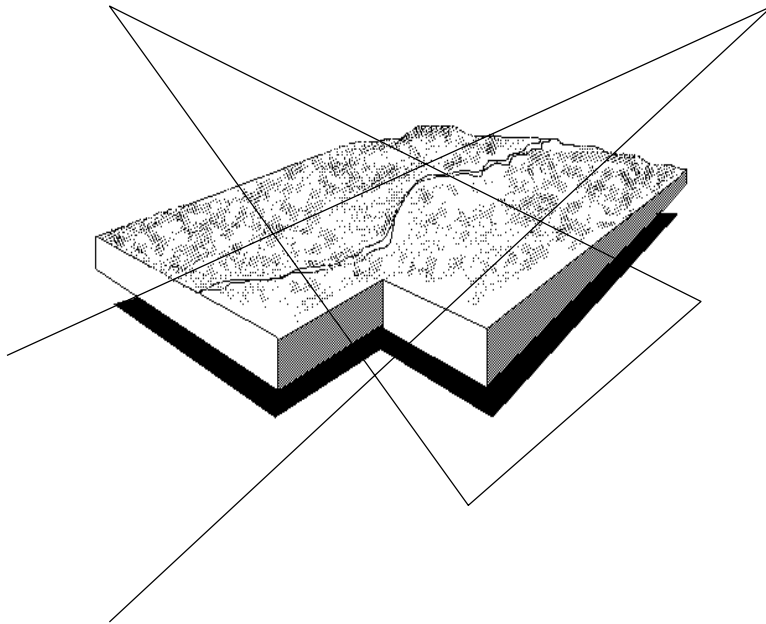


NEBRASKA  
ELECTRONIC REPORTING SYSTEM

# Electronic Reporting Schedule



nebraska department of revenue

Supplement to Electronic Reporting System  
Information Guide for TeleFile and EFT Tax Payments

## Timely Filed Payments

The purpose of this booklet is to aid you in making your EFT tax payments in a timely manner. To be timely, an EFT payment must be initiated on or before the "Timely Filed Date." The Timely Filed Date is the tax due date adjusted for weekends and holidays. The date for timely payment is based on when your payment is initiated, not the date funds are actually debited from your bank account.

**For the ACH Debit option**, you instruct the system to transmit your payment by indicating a Debit Date during your telephone call using the calling instructions provided to you. **The Debit Date is the date you want your payment debited from your bank account. Note that your Debit Date must be a future business date. The Debit Date cannot be the same day that you place your call.** You can call in your payment on the Timely Filed Date, as long as you successfully complete your call before 4:00 p.m. Central Time. You can call in your payment in advance, any time up to 60 days prior to the Timely Filed Date.

**For the ACH Credit payment option**, your financial institution must successfully send your payment to the Federal Reserve on or before the Timely Filed Date. Those taxpayers using the ACH Credit option should contact their financial institution to verify cutoff times for these transfers.

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# Calendar of Due Dates

## MONTHLY FILERS

- 15** Withholding: Nebraska Monthly Withholding Deposit (except for January, April, July and October).
- 20** Motor Fuels: Form 73, Form 82, Form 85, Form 86
- 25** Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, for the preceding month.

## QUARTERLY OR CALENDAR YEAR FILERS

### JANUARY

- 20** Motor Fuels: Form 86, Nebraska Compressed Fuel Retailer Return, quarterly filers report for October through December of preceding year.
- 25** Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, quarterly filers report for October through December of preceding year.
- 31** Withholding: Form 941N, Nebraska Quarterly Withholding Return for fourth quarter of preceding year. Annual filers, Form 941N for preceding calendar year.

### MARCH

- 15** Corporation Income Tax: Form 1120N, Nebraska Corporation Income Tax Return, for calendar year filers.  
  
S Corporation Income Tax: Form 1120-SN, Nebraska S Corporation Income Tax Return  
  
Financial Institution Tax: Form 1120NF, Nebraska Financial Institution Tax Return  
  
Corporation Income Tax Return: Form 4466N, Corporation Application for Adjustment of Overpayment of Estimated Tax

### APRIL

- 15** Corporation Income Tax: Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying first installment for calendar year filer.
- 20** Motor Fuels: Form 86, Nebraska Compressed Fuel Retailer Return, quarterly filers report for January through March.

**25** Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, quarterly filers report for January through March.

**30** Withholding: Form 941N, Nebraska Quarterly Withholding Return, for first quarter.

## **JUNE**

**15** Corporation Income Tax: Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying second installment for calendar year filer.

## **JULY**

**20** Motor Fuels: Form 86, Nebraska Compressed Fuel Retailer Return, quarterly filers report for April through June.

**25** Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, quarterly filers report for April through June.

**31** Withholding: Form 941N, Nebraska Quarterly Withholding Return, for second quarter.

## **SEPTEMBER**

**15** Corporation Income Tax: Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying third installment for calendar year filer.

## **OCTOBER**

**20** Motor Fuels: Form 86, Nebraska Compressed Fuel Retailer Return, quarterly filers report for July through September.

**25** Sales and Use Tax: Form 10, Nebraska Sales and Use Tax Return, quarterly filers report for July through September.

**31** Withholding: Form 941N, Nebraska Quarterly Withholding Return, for third quarter.

## **DECEMBER**

**15** Corporation Income Tax: Form 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher, last date for paying fourth installment for calendar year filer.

**31** Financial Institution Tax: Form 1120NF-ES, Nebraska Financial Institution Voluntary Estimated Tax Return, last date to pay voluntary estimated payment.

<b>FISCAL YEAR FILERS</b>
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**Corporation Income Tax:**

Forms 1120N-ES, Nebraska Corporation Estimated Income Tax Payment Voucher - due on the 15<sup>th</sup> day of the 4th, 6th, 9th and 12th months.

Form 1120N, Nebraska Corporation Income Tax Return - due on the 15<sup>th</sup> day of third month following end of fiscal year.

Form 4466N, Corporation Application for Adjustment of Overpayment of Estimated Tax - due on the 15<sup>th</sup> day of third month following end of fiscal year.

**Financial Institution Tax**

Form 1120NF-ES , Nebraska Financial Institution Voluntary Estimated Tax Return - due on the last day of the fiscal year.

Form 1120NF, Nebraska Financial Institution Tax Return - due on the 15<sup>th</sup> day of third month following end of fiscal year.

**S Corporation Income Tax**

Form 1120-SN, Nebraska S Corporation Income Tax Return - due on 15<sup>th</sup> day of third month following end of fiscal year.

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# State of Nebraska

## Observed Holidays 2000-2001

**2000**

<b>Holiday</b>	<b>Observed</b>
New Year's Day	12/31/1999
Martin Luther King, Jr. Day	01/17/2000
President's Day	02/21/2000
Arbor Day	04/28/2000
Memorial Day	05/29/2000
Independence Day	07/04/2000
Labor Day	09/04/2000
Columbus Day	10/09/2000
Veterans' Day	11/10/2000
Thanksgiving Day	11/23/2000
Day after Thanksgiving	11/24/2000
Christmas Day	12/25/2000

**2001**

<b>Holiday</b>	<b>Observed</b>
New Year's Day	01/01/2001
Martin Luther King, Jr. Day	01/15/2001
President's Day	02/19/2001
Arbor Day	04/27/2001
Memorial Day	05/28/2001
Independence Day	07/04/2001
Labor Day	09/03/2001
Columbus Day	10/08/2001
Veterans' Day	11/12/2001
Thanksgiving Day	11/22/2001
Day after Thanksgiving	11/23/2001
Christmas Day	12/25/2001



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## Due Date Schedule

<b>Due Date</b>	<b>Timely File Date</b>	<b>Due Date</b>	<b>Timely File Date</b>
01/31/2000	01/31/2000	03/25/2001	03/26/2001
02/15/2000	02/15/2000	04/15/2001	04/16/2001
02/20/2000	02/22/2000	04/20/2001	04/20/2001
02/25/2000	02/25/2000	04/25/2001	04/25/2001
03/15/2000	03/15/2000	04/30/2001	04/30/2001
03/20/2000	03/20/2000	05/15/2001	05/15/2001
03/25/2000	03/27/2000	05/20/2001	05/21/2001
04/15/2000	04/17/2000	05/25/2001	05/25/2001
04/20/2000	04/20/2000	06/15/2001	06/15/2001
04/25/2000	04/25/2000	06/20/2001	06/20/2001
04/30/2000	05/01/2000	06/25/2001	06/25/2001
05/15/2000	05/15/2000	07/15/2001	07/16/2001
05/20/2000	05/22/2000	07/20/2001	07/20/2001
05/25/2000	05/25/2000	07/25/2001	07/25/2001
06/15/2000	06/15/2000	07/31/2001	07/31/2001
06/20/2000	06/20/2000	08/15/2001	08/15/2001
06/25/2000	06/26/2000	08/20/2001	08/20/2001
07/15/2000	07/17/2000	08/25/2001	08/27/2001
07/20/2000	07/20/2000	09/15/2001	09/17/2001
07/25/2000	07/25/2000	09/20/2001	09/20/2001
07/31/2000	07/31/2000	09/25/2001	09/25/2001
08/15/2000	08/15/2000	10/15/2001	10/15/2001
08/20/2000	08/21/2000	10/20/2001	10/22/2001
08/25/2000	08/25/2000	10/25/2001	10/25/2001
09/15/2000	09/15/2000	10/31/2001	10/31/2001
09/20/2000	09/20/2000	11/15/2001	11/15/2001
09/25/2000	09/25/2000	11/20/2001	11/20/2001
10/15/2000	10/16/2000	11/25/2001	11/26/2001
10/20/2000	10/20/2000	12/15/2001	12/17/2001
10/25/2000	10/25/2000	12/20/2001	12/20/2001
10/31/2000	10/31/2000	12/25/2001	12/26/2001
11/15/2000	11/15/2000	01/15/2002	01/15/2002
11/20/2000	11/20/2000	01/20/2002	01/22/2002
11/25/2000	11/27/2000	01/25/2002	01/25/2002
12/15/2000	12/15/2000	01/31/2002	01/31/2002
12/20/2000	12/20/2000	02/15/2002	02/15/2002
12/25/2000	12/26/2000	02/20/2002	02/20/2002
01/15/2001	01/16/2001	02/25/2002	02/25/2002
01/20/2001	01/22/2001	03/15/2002	03/15/2002
01/25/2001	01/25/2001	03/20/2002	03/20/2002
01/31/2001	01/31/2001	03/25/2002	03/25/2002
02/15/2001	02/15/2001	04/15/2002	04/15/2002
02/20/2001	02/20/2001	04/20/2002	04/22/2002
02/25/2001	02/26/2001	04/25/2002	04/25/2002
03/15/2001	03/15/2001	04/30/2002	04/30/2002
03/20/2001	03/20/2001	05/15/2002	05/15/2002

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